

COUNTY OF YORK, VIRGINIA
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended June 30, 2003

	York Sanitary District	Water Enterprise	Water Utility	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ -	\$ -	\$ 1,021,259	\$ 1,021,259
Payments to suppliers for goods and services	-	-	(426,327)	(426,327)
Payments to employees for services	-	-	(61,070)	(61,070)
Internal activity - payments from other funds	-	-	250	250
Other receipts	-	-	1,105	1,105
Net cash provided by operating activities	<u>-</u>	<u>-</u>	<u>535,217</u>	<u>535,217</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers in	<u>10</u>	<u>-</u>	<u>470,054</u>	<u>470,064</u>
Net cash provided by noncapital financing activities	<u>10</u>	<u>-</u>	<u>470,054</u>	<u>470,064</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	<u>-</u>	<u>-</u>	<u>(986,117)</u>	<u>(986,117)</u>
Net cash used in capital and related financing activities	<u>-</u>	<u>-</u>	<u>(986,117)</u>	<u>(986,117)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest income	<u>-</u>	<u>-</u>	<u>9,300</u>	<u>9,300</u>
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>9,300</u>	<u>9,300</u>
Net increase (decrease) in cash and cash equivalents	10	-	28,454	28,464
Cash and cash equivalents, beginning of year	<u>122</u>	<u>-</u>	<u>352,901</u>	<u>353,023</u>
Cash and cash equivalents, end of year	<u>\$ 132</u>	<u>\$ -</u>	<u>\$ 381,355</u>	<u>\$ 381,487</u>

**Reconciliation of cash and cash equivalents
to the Statement of Net Assets:**

Cash and temporary investments	\$ 132	\$ -	\$ 381,355	\$ 381,487
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**Reconciliation of operating income (loss) to net
cash provided by operating activities:**

Operating income (loss)	\$ (84,742)	\$ (16,251)	\$ 499,081	\$ 398,088
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	84,742	16,251	44,145	145,138
Bad debt expense	-	-	(170)	(170)
Increase in:				
Accounts receivable	-	-	(6,914)	(6,914)
Prepaid expenses	-	-	(584)	(584)
Increase (decrease) in:				
Accounts payable	-	-	(2,512)	(2,512)
Salaries, taxes and benefits payable	-	-	960	960
Due to other funds	-	-	250	250
Compensated absences	-	-	961	961
Net cash provided by operating activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 535,217</u>	<u>\$ 535,217</u>

Noncash investing, capital, and financing activities:

Contributions of capital assets from developers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 332,364</u>	<u>\$ 332,364</u>
Donated property	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,246,095</u>	<u>\$ 2,246,095</u>

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